



Gift Aid schedule for Charities and Community Amateur Sports Clubs

Notes

Please use this form to give us details about Gift Aid donations made by individuals and to calculate the amount of tax you need to claim back. You must complete this schedule **before** you complete your claim form **R68 Claim**.

If you prefer, you may use your own spreadsheet – provided it contains the same information we ask for here.

If you need more copies of this form, you may photocopy this one before you start. Alternatively, download a copy from our website www.hmrc.gov.uk/charities

To make your claim

You must complete a **separate schedule for each accounting period** and send them to us with your **R68 Claim**. See below for more information about accounting periods.

- Tell us your HMRC Charities reference.
- Tell us about the donations made in parts A and B.
- Calculate the amount of tax to be claimed back in part C.

Before you send this schedule to us, please take a copy of it to keep with your records.

Please keep the Gift Aid declarations with your records. Do not send them with your claim.

Accounting period

For most charities (and all CASC's) your accounting period will follow the dates to which you prepare your annual accounts. The most common are 31 December and 31 March.

But if you are a Trust, for tax purposes your accounting period will be 5 April. You will be a Trust if your Charity was set up by a Trust Deed or Will. If in doubt, please ask a charity official to confirm the position.

Basic rate of Income Tax

When this form was printed the basic rate of tax was 22%.

If the basic rate of tax has changed, please phone our Helpline on **0845 302 0203** and we will tell you what to do. Otherwise go online and download a new form from www.hmrc.gov.uk/charities

If you need help or further information please go online at www.hmrc.gov.uk/charities or phone the Helpline on **0845 302 0203**.

HMRC Charities reference

Please make sure you tell us your reference, otherwise we will not be able to pay you.

Turn to page 2 and complete part A.

Once part A is complete tick this box and continue to part B below.

B Period covered by this schedule

Tell us the dates of the earliest and latest donations covered by this schedule

Earliest date

Latest date

C Tax back calculation (using basic rate of 22%)

Gift Aid is currently worth 28p for every £1 donated.

Total donations received

Add together all donations received in this accounting period and enter the total amount in box 1 below.

Multiply the amount in box 1 by 22

Total amount of tax to be claimed back

Divide the amount in box 2 by 78

Copy this amount to box B on page 2 of your claim form, **R68 Claim**

